

one and forty-five years, without previous listing, as the said justices may consider expedient and necessary, for the support of the poor, and for other county purposes.

Duty of clerk  
and sheriff.

SEC. 2. *Be it further enacted*, That if such taxes shall be levied, the clerk of said court shall prepare and deliver to the sheriff, on or before the tenth day of March next, full and complete lists of the various parcels of real estate listed for taxation in the year one thousand eight hundred and sixty-one, with the names returned on the lists of that year as owners of said real estate, the value of the same, with the taxes calculated thereon in the manner heretofore prescribed by law. And the sheriffs, on receiving said lists, shall proceed immediately to collect the said taxes, and shall in every case collect from the present owner of the real estate, where such owner can be ascertained, and shall also ascertain by diligent inquiry and by visits to the domicils of persons, if necessary, what persons are liable for the poll tax levied by the justices aforesaid, and shall collect the same immediately; and upon refusal of any person to pay such poll tax, the sheriff may sell, after twenty days public notice, at the court house and two other public places in the county, any personal property belonging to the delinquent, to satisfy the same; and in cases where the taxes on any real estate entered on said lists, shall not be paid before the May term, one thousand eight hundred and sixty-six, of the county court of said county, the sheriff shall make return of the same to the said court at said term, and the court may order writs of *venditioni exponas* to issue to the sheriffs to sell the said real estate, as heretofore prescribed by law. And the sheriff shall pay over the taxes by him collected under this act, to such person or persons, and at such time as the said justices may direct.

SEC. 3. *Be it further enacted*, That if it shall appear that any of the real estate mentioned in the said lists, has, by fire or other casualty, been reduced in value, or by the erection of buildings or other improvements thereon, has